

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
NEW BERN DIVISION**

IN RE:

**LEWIS W. HERRING, III,

DEBTOR.**

**CASE NO. 15-00879-5-DMW
CHAPTER 12**

APPLICATION TO EMPLOY ACCOUNTANT

COMES NOW, the Debtor, by and through undersigned counsel of record, and respectfully requests authority to employ as Debtor's accountant the accounting firm of Carr, Riggs & Ingram ("Accountant"); and, in support thereof, respectively shows unto the Court the following:

1. The Debtor filed a voluntary petition under Chapter 12 of the United States Bankruptcy Code on February 13, 2015.

2. The Debtor seeks authorization to employ an Accountant, and has chosen Accountant because it is experienced in matters of this nature and is well qualified to perform the work required in this case. Accountant has prepared annual tax returns and provided accounting services to the Debtor since 2000. Services shall be rendered by employees of Accountant at a maximum hourly rate of \$150.00.

3. The Debtor desires to employ Accountant for accounting services rendered to the Debtor including but not limited to income tax return preparation and planning, and assistance to the Debtor generally in accounting matters that may arise.

4. Accountant understands that fees must be approved by the court.

5. Accountant provides accounting services to Lewis W. Herring, Jr., father of the Debtor who has also filed Chapter 12 in the Eastern District of North Carolina and Accountant does not hold an interest adverse to this estate.

6. Accountant is disinterested within the meaning of § 327(a) of the Bankruptcy Code and further states that no outstanding indebtedness is currently owed to it by the Debtor.

7. Pursuant to 11 U.S.C. § 327(d) the employment of would be in the best interests of the estate.

8. Accountant, as evidenced by and through the attached affidavit of C. Dean Horne, CPA, believes that it is qualified to serve as the Debtor's accountant.

WHEREFORE, the Debtor requests authorization to employ Carr, Riggs & Ingram as the Debtor's accountant as of April 1, 2015, as set forth herein.

DATED: 06/3/2015

s/Laurie B. Biggs

LAURIE B. BIGGS

N.C. State Bar No. 31845

STUBBS & PERDUE, P.A.

9208 Falls of Neuse Road, Suite 201

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AFFIDAVIT

I, C. Dean Horne, CPA of Carr, Riggs & Ingram ("Accountant"), being first duly sworn, and in view of the application of the Debtor for authority to employ Accountant, do make this oath:

1. I am a Certified Public Accountant, and I am a partner of Accountant.
2. This Affidavit is being given pursuant to Rule 2014 of the Bankruptcy Rules and Section 327 of the Bankruptcy Code.
3. As of February, 13, 2015, the date of the filing of the Debtor's Chapter 12 Petition, the Debtor did not owe any monies to Accountant.
4. Accountant also provides accounting services to the Debtor's father, Lewis W. Herring, Jr., who also has a pending Chapter 12 case filed in the Eastern District of North Carolina.
5. Neither I nor Accountant hold any interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

This the 19th day of May, 2015.

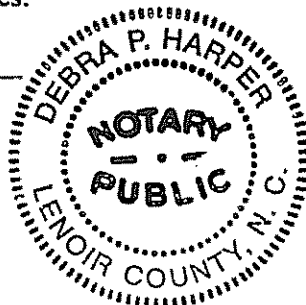
Sworn to and subscribed
before me this the 19th
day of May, 2015.

Debra P. Harper
NOTARY PUBLIC

C. Dean Horne
C. DEAN HORNE, CPA
Carr, Riggs & Ingram
P.O. Box 605
La Grange, NC 28551
(252) 566-4135 Telephone
(252) 566-4136 Facsimile

My Commission Expires:

11-6-16



CERTIFICATE OF SERVICE

I, Laurie B. Biggs, 9208 Falls of Neuse Road, Suite 201, Raleigh, North Carolina 27615
certify;

That I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age;

That on the 3rd day of June, 2015, I served copies of the foregoing APPLICATION TO
EMPLOY ACCOUNTANT on the parties listed below as indicated; and,

That I certify under penalty of perjury that the foregoing is true and correct.

DATED: 6/3/2015

s/Laurie B. Biggs
LAURIE B. BIGGS
N.C. State Bar No. 31845
STUBBS & PERDUE, P.A.
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TO:

Richard M. Stearns, Trustee

(via CM/ECF)

Lewis J. Herring, III

(via E-mail)

Dean Horne, CPA
Carr, Riggs & Ingram

(via E-mail)